

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,

Plaintiff,

v.

D-1, ANN REID,

Defendant.

Case: 2: 23-cr-20261

Assigned To : Murphy, Stephen J., III

Referral Judge: Grand, David R.

Assign. Date : 5/3/2023

Description: INFO USA V. REID (DA)

Violations: 26 U.S.C. § 7206(2)

[5 Counts]

INFORMATION

THE UNITED STATES ATTORNEY CHARGES:

COUNT ONE

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Ann Reid,

On or about February 26, 2019, in the Eastern District of Michigan,
ANN REID did willfully aid, assist, procure, counsel, and advise the preparation
and presentation to the Internal Revenue Service of a U.S. Individual Tax Return,
Form 1040, for an individual identified as UCA Taxpayer M.F. for the calendar
year 2018. The return was false and fraudulent as to a material matter because the
return falsely represented that the taxpayer operated a small business that had
earned income and had allowable business losses, as further reflected on the

Schedule C attached to the taxpayer's 2018 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated a small business that earned income and had allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, REID knew that the taxpayer had not operated a small business and had not incurred the business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT TWO

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Ann Reid,

On or about January 25, 2016, in the Eastern District of Michigan, ANN REID did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for Taxpayer C.A. for the calendar year 2015. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's

2015 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated a small business that earned income and had allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, REID knew that the taxpayer had not operated a small business and had not incurred the business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT THREE

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Ann Reid,

On or about March 14, 2017, in the Eastern District of Michigan, ANN REID did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for Taxpayer C.B. for the calendar year 2016. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2016 return, which the taxpayer could properly claim as a tax deduction, when, in

fact, the taxpayer had not operated a small business that earned income and had allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, REID knew that the taxpayer had not operated a small business and had not incurred the business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT FOUR

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Ann Reid,

On or about March 3, 2018, in the Eastern District of Michigan, ANN REID did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for Taxpayer D.M. for the calendar year 2017. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2017 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated a small business that earned income and had

allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, REID knew that the taxpayer had not operated a small business and had not incurred the business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT FIVE

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Ann Reid,

On or about February 20, 2019, in the Eastern District of Michigan, REID did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for Taxpayer L.O. for the calendar year 2018. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2018 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated a small business that earned income and had allowable business losses to support a tax deduction, all of which resulted in an

inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayers were entitled to a miscalculated, larger refund. At the time of the offense, REID knew that the taxpayer had not operated a small business and had not incurred the business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

DAWN N. ISON
United States Attorney

s/Carl D. Gilmer-Hill
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Dated: May 3, 2023

United States District Court Eastern District of Michigan	Criminal Case Cover Sheet	Case Number
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NOTE: It is the responsibility of the Assistant U.S. Attorney signing this form to complete it accurately in all respects.

Companion Case Information	Companion Case Number:
This may be a companion case based upon LCrR 57.10 (b)(4) ¹ :	Judge Assigned:
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	AUSA's Initials: C.D.G-H

Case Title: USA v. D-1 ANN REID

County where offense occurred : Wayne

Check One: ☒ Felony ☐ Misdemeanor ☐ Petty

☐ Indictment/ ☒ Information --- no prior complaint.
☐ Indictment/ ☐ Information --- based upon prior complaint [Case number: _____]
☐ Indictment/ ☐ Information --- based upon LCrR 57.10 (d) [Complete Superseding section below].

Superseding Case Information

Superseding to Case No: _____ Judge: _____

- ☐ Corrects errors; no additional charges or defendants.
☐ Involves, for plea purposes, different charges or adds counts.
☐ Embraces same subject matter but adds the additional defendants or charges below:

<u>Defendant name</u>	<u>Charges</u>	<u>Prior Complaint (if applicable)</u>
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Please take notice that the below listed Assistant United States Attorney is the attorney of record for the above captioned case.

May 3, 2023

Date

s/Carl D. Gilmer-Hill

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¹ Companion cases are matters in which it appears that (1) substantially similar evidence will be offered at trial, or (2) the same or related parties are present, and the cases arise out of the same transaction or occurrence. Cases may be companion cases even though one of them may have already been terminated.